

2005 DRAFTING REQUEST

Bill

Received: **02/10/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Alberta Darling (608) 266-5830**

By/Representing: **Jessica**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact: **Renee`, of the NMSS
262-369-4433**

Addl. Drafters:

Subject: **Tax, Individual - income credit**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Darling@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for multiple sclerosis programs

Instructions:

See Attached. Create indiv. income tax checkoff for multiple sclerosis research; net proceeds sent to National Multiple Sclerosis Society.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 02/10/2005	jdye 02/12/2005		_____			State
/1			rschluet 02/14/2005	_____	sbasford 02/14/2005	mbarman 02/14/2005	State
/2	mshovers 03/01/2005	wjackson 03/01/2005	rschluet 03/01/2005	_____	lnorthro 03/01/2005	lnorthro 03/01/2005	State

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/3	mshovers 03/16/2005 chanaman 03/18/2005	kfollett 03/18/2005 kfollett 03/18/2005	rschluet 03/18/2005 _____ _____ _____	_____ _____ _____ _____	sbasford 03/18/2005	sbasford 03/18/2005	State
/4			rschluet 03/18/2005 _____ _____	_____ _____	lnorthro 03/18/2005	lnorthro 03/18/2005	

FE Sent For:

<END>

AA
Intro.

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1415
3/18

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13 MES 3/16/05 13 KJL
3/18

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

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/? mshovers

FE Sent For:

<END>

Shovers, Marc

From: Tormey, Jessica
Sent: Friday, February 04, 2005 3:14 PM
To: Shovers, Marc
Subject: FW:

*Renee M, T, Th
 262-369-4433*

Marc,

It appears you were the primary drafting attorney for AB351 (WI ACT 176) related to a breast cancer check off. Alberta is interested in authoring this legislation to create a tax check off for MS research, and modeling it after the breast cancer check off language. I have enclosed a memo below from the MS society that should be helpful. I am hoping to set up a brief call between you, Renee Vandlik with the MS Society, and I to talk to details about how that can best be accomplished.

I would appreciate the chance to speak with you early next week.

Thanks,

Jess

*All funds must be
 spent in WI -- NMSS would
 pick grant applications & all
 \$ must be spent in WI*

-----Original Message-----

From: Renee Vandlik [mailto:renee.vandlik@wisms.org]
Sent: Wednesday, January 05, 2005 11:46 AM
To: Tormey, Jessica
Subject:

Doc goes to National Multiple Sclerosis Society

Jessica; Attached is the draft language we would propose as one part of the bill for the MS income tax check-off. As we discussed, our proposed bill would incorporate aspects of both Wisconsin Act 176, for the breast cancer check-off, and aspects of Illinois legislation which provides assistance for people with MS. Each is referenced in the enclosed document.

We look forward to the language, and working with you! Sincerely, Renee

Renee T. Vandlik, APR
 Advocacy Manager
 National Multiple Sclerosis Society, Wisconsin Chapter
 1120 James Drive, Suite A
 Hartland, WI 53029-8311
 (262) 369-4433
 (262) 369-4410 (Fax)

Register today for the MS Snowmobile Tour at www.wisms.org.

MEMORANDUM

To: Jessica Tormey

Re: MS Income Tax Check-Off – Disbursement of Funds **Date:** 4 February 2005

MS Income Tax Check-off Bill – Portion Regarding the National MS Society as a “Holding Tank” for the Funds

I. Background

a. Illinois Model

Under the Illinois statutes which implement the tax check-off, The Multiple Sclerosis Assistance Fund was created as a special fund in the state treasury to hold the funds generated by the tax check-off. This followed the model used several times in the past in the State of Illinois – the Illinois income tax return provides a check-off opportunity to donate to several other causes, and the State Finance Act of Illinois divides the state’s treasury into hundreds of “funds” for the purposes of properly managing and disbursing money throughout the state. Under the Illinois model, the money generated by the tax check-off donations goes into The Multiple Sclerosis Assistance Fund. The Illinois Department of Human Services then makes grants to organizations for use in health-related programs for people with MS, from the Multiple Sclerosis Assistance Fund.

The Illinois model requires the involvement of the Department of Human Services and the maintenance of a separate fund. Under our proposal, we would eliminate the need for the Department of Health and Family Services to manage or disburse the funds generated by the income tax check-off. Sending the money straight from the state treasury to the National Multiple Sclerosis Society would lessen the burden on the State, and would reduce

the amount of time that would lapse between the donation of funds and the receipt of funds by the research facilities.

b. Breast Cancer Model

Under 2003 Wisconsin Act 176, which created the breast cancer research program and tax check-off option, and after which we are modeling the legislation for the MS tax check-off, the money generated by the tax check-off goes through appropriation in the department of revenue. After deducting administrative expenses, the net amount is disbursed to the two recipients of the funds for research, as named in the statutes: The Medical College of Wisconsin, Inc. and the University of Wisconsin Comprehensive Cancer Research Center. The statutes create a continuing appropriation from the treasury to these two entities.

The MS model would differ in the following respect: after the administrative expenses are deducted, 100% of the net amount would be disbursed to the National Multiple Sclerosis Society, which would then disburse the funds to various entities in the state of Wisconsin for the purposes of MS research. This would allow the entity with knowledge of MS research developments and needs to assess where the money would be best invested each year, without restricting the money to just one or two organizations.

c. The MS Model

Essentially, this legislation would be hybrid model of the Illinois model and the breast cancer model. Like the Illinois model, it allows the money to be distributed where it can best be used and does not require that the same organizations receive the money year after year.

Like the breast cancer model, the money does go through appropriations in the department of

revenue, but is not required to be held in a separate fund within the state (as in the Illinois model). Additionally, like the breast cancer model, the National Multiple Sclerosis Society would report annually to the legislature and the governor on the research that was conducted using the tax check-off funds during the preceding year. This report would include which entities received funds (and how much) and details regarding the research conducted using the funds and any advancements made or developments realized during the course of that research.

II. Language

The subsection of the statute regarding how the money would be disbursed would model the breast cancer research program statute, as much of the rest of the language of this proposed legislation will. (See Wis. Stat. § 71.10(5f)(i) for the subsection on appropriations for the breast cancer research program.) The language would look as follows:

Appropriations. From the moneys received from the designations for the multiple sclerosis research program, an amount equal to the sum of administrative expenses, including data processing costs, certified under par. [(h)1.] shall be deposited in the general fund and credited to the appropriation account under s. 20.566(1)(hp), and 100 percent of the net amount remaining that is certified under par. [(h)3.] shall be disbursed to the National Multiple Sclerosis Society, for management and disbursement consistent with this section and with sections [xxx].

Sections [xxx] at the end of the paragraph would refer to any new section that would be created to provide that the National Multiple Sclerosis Society receive and disburse funds,

as opposed to the funds going through appropriations and directly to the research entities. With this model, the following sections that were created or changed by 2003 Wisconsin Act 176 would be changed, due to those sections' reference to the two entities to conduct breast cancer research under the program: § 20.250(2)(g); § 20.285(1)(gm); 71.10(5f)(h); and 71.10(5f)(i). Additionally, a section that models § 255.055 would be included:

Multiple sclerosis research program. (1) The National Multiple Sclerosis Society shall disburse the moneys appropriated under s. [71.10(5f)(i)] to entities that currently conduct multiple sclerosis research, for use solely in multiple sclerosis research projects. The moneys disbursed under this section shall be separate and distinct from any moneys disbursed to such entities by the National Multiple Sclerosis Society, and shall not supplant any moneys disbursed by the National Multiple Sclerosis Society.

(2) Annually by January 1 the National Multiple Sclerosis Society shall report to the appropriate standing committees of the legislature under s. 13.172(3) and to the governor on what entities have received moneys disbursed under this section, what amount of money each entity has received, and on the multiple sclerosis research that each entity has conducted in the previous fiscal year. The annual report required by this subsection may be completed and submitted by the Wisconsin Chapter of the National Multiple Sclerosis Society.

-2075/11

Stays (RMNR)

2005 BILL

1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 20.465 (2) (r), 21.22, 25.17 (1)
 2 (jx), 25.38 and 71.10 (5g) of the statutes; *relating to: providing financial aid*
 3 *to military families*, creating an individual income tax checkoff for the military
 4 family relief fund, granting rule-making authority, and making an
 5 appropriation.

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax check-off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program. Similar checkoffs exist to provide payments to a breast cancer research program and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to the military family relief fund.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to the military family relief fund on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

Fund multiple sclerosis research

use twice

multiple sclerosis research

BILL

20 Sent to the National Multiple Sclerosis Society (NMS). The NMS would then disburse all of the money it receives from the check off to entities in Wisconsin that pledge to use the funds for multiple sclerosis research.

The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax check-off procedure, be deposited in the military family relief fund. The bill requires the Department of Military Affairs (DMA) to use the money from the military family relief fund to provide financial aid to the immediate family of members of the national guard or reservists who are serving in active duty in the U.S. armed forces. DMA is required to promulgate rules establishing eligibility criteria and the amount of the financial aid.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

NOT: Annually, NMS will report to the legislature and the governor on what entities have received the proceeds of the checkoff and what research was conducted with such funds.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.465 (2) (r) of the statutes is created to read:

20.465 (2) (r) *Military family relief.* All moneys received from the military family relief fund for the payment of financial aid to military families under s. 21.22.

SECTION 2. 20.566 (1) (hp) of the statutes is amended to read:

20.566 (1) (hp) *Administration of endangered resources; professional football district; breast cancer research; multiple sclerosis research* ~~military family relief fund~~ ^① voluntary payments. The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), (5e), and (5f), and (5g) and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i), [✓] and (5g) (i) and 71.30 (10) (i) shall be credited to this appropriation.

SECTION 3. 21.22 of the statutes is created to read:

21.22 Military family financial aid. (1) In this section:

(a) "Immediate family" means the spouse and dependent children of a service member who are residents of this state.

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(b) "Service member" means a member of a reserve unit of the U.S. armed forces or of the national guard who is a resident of this state and who is serving on active duty in the U.S. armed forces.

(2) The department of military affairs shall provide financial aid to eligible members of the immediate family of service members. The department of military affairs shall promulgate rules establishing eligibility criteria and the amount of financial aid.

SECTION 4. 25.17 (1) (jx) of the statutes is created to read:

25.17 (1) (jx) Military family relief fund (s. 25.38);

SECTION 5. 25.38 of the statutes is created to read:

25.38 Military family relief fund. There is established a separate nonlapsible trust fund designated as the military family relief fund. The fund shall consist of money deposited in the fund under s. 71.10 (5g) (i), together with all donations, gifts, or bequests made to the fund.

SECTION 6. 71.10 (5g) of the statutes is created to read:

71.10 (5g) *Multiple Sclerosis research* **MILITARY FAMILY RELIEF FUND CHECKOFF.** (a) *CS* **Definitions.** In this subsection:

1. "Department" means the department of revenue.

2. *Society* "Military family relief fund" means the fund under s. 25.38. *National Multiple Sclerosis Society*

(b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate on the return any amount of additional payment or any amount of a refund due that individual for the military family relief fund. *multiple sclerosis research*

BILL

SECTION 6

multiple sclerosis research

1 2. 'Designation added to tax owed.' If the individual owes any tax, the
2 individual shall remit in full the tax due and the amount designated on the return
3 for ~~the military family relief fund~~ when the individual files a tax return.

4 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
5 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
6 (3) and (3m), the department shall deduct the amount designated on the return for
7 ~~the military family relief fund~~ from the amount of the refund.

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
9 to remit an amount equal to or in excess of the total of the actual tax due, after error
10 corrections, and the amount designated on the return for ~~the military family relief~~

11 ~~fund~~:

12 1. The department shall reduce the designation for ~~the military family relief~~
13 ~~fund~~ to reflect the amount remitted in excess of the actual tax due, after error
14 corrections, if the individual remitted an amount in excess of the actual tax due, after
15 error corrections, but less than the total of the actual tax due, after error corrections,
16 and the amount originally designated on the return for ~~the military family relief~~
17 ~~fund~~. (←)

18 2. The designation for ~~the military family relief fund~~ is void if the individual
19 remitted an amount equal to or less than the actual tax due, after error corrections.

20 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
21 equal or exceed the amount designated on the return for ~~the military family relief~~
22 ~~fund~~, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
23 corrections, the department shall reduce the designation for ~~the military family~~
24 ~~relief fund~~ to reflect the actual amount of the refund that the individual is otherwise

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multiple sclerosis research ✓

1 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
2 corrections.

3 (e) *Conditions.* If an individual places any conditions on a designation for ~~the~~
4 ~~military family relief fund~~, the designation is void. (I)

5 (f) *Void designation.* If a designation for ~~the military family relief fund~~ is void,
6 the department shall disregard the designation and determine amounts due, owed,
7 refunded, and received without regard to the void designation.

8 (g) *Tax return.* The secretary of revenue shall provide a place for the
9 designations under this subsection on the individual income tax return.

10 (h) *Certification of amounts.* Annually, on or before September 15, the
11 secretary of revenue shall certify to ~~the department of military affairs~~ the
12 department of administration ^e and the state treasurer all of the following:

13 1. The total amount of the administrative costs, including data processing
14 costs, incurred by the department in administering this subsection during the
15 previous fiscal year.

16 2. The total amount received from all designations for ~~the military family relief~~
17 ~~fund~~ made by taxpayers during the previous fiscal year.

18 3. The net amount remaining after the administrative costs, including data
19 processing costs, under subd. 1. are subtracted from the total received under subd.

20 2.

disbursement of funds to the society ✓ (I)

21 (i) *Appropriations.* From the moneys received from designations for ~~the~~
22 ~~military family relief fund~~, an amount equal to the sum of administrative expenses,
23 including data processing ^(I) costs, certified under par. (h) 1. shall be deposited in the
24 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and

BILL

forwarded to the society, for disbursement
under par. (k).

SECTION 6

1 the net amount remaining that is certified under par. (h) 3. shall be deposited in the
2 ~~military family relief fund and credited to the appropriation under s. 20.465 (2) (r)~~

3 (j) *Amounts subject to refund.* Amounts designated for ~~the military family relief~~ ^{multiple sclerosis research}
4 ~~fund~~ under this subsection are not subject to refund to the taxpayer unless the
5 taxpayer submits information to the satisfaction of the department, within 18
6 months after the date on which the taxes are due or the date on which the return is
7 filed, whichever is later, that the amount designated is clearly in error. Any refund
8 granted by the department under this paragraph shall be deducted from the moneys
9 received under this subsection in the fiscal year for which the refund is certified.

INS
6-9

SECTION 7. Initial applicability.

11 (1) This act first applies to taxable years beginning on January 1 of the year
12 in which this subsection takes effect, except that if this subsection takes effect after
13 July 31 this act first applies to taxable years beginning on January 1 of the year
14 following the year in which this subsection takes effect. ✓


15 (END)

2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2075/?ins
MES.....

Ins 6-9

(k) *Disbursements by the society.* The society shall disburse all of the funds that it receives under par. (i) to entities located in Wisconsin that conduct multiple sclerosis research, and the entities that receive the funds shall pledge to the society that they will use the money they receive solely for multiple sclerosis research projects.

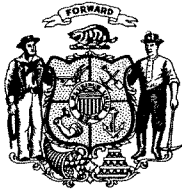
 (L) *Report to legislature, governor.* Not later than the first day of the 12th month beginning after the effective date of this ^{paragraph}~~subsection~~.... [revisor inserts date], and annually thereafter, the society shall prepare a report detailing the entities to which the society distributed funds under par. (k), the amount of money each entity received, and the multiple sclerosis research projects on which the money was spent. The report shall be distributed to the appropriate standing committees of the legislature in the manner provided under s. 13.172 (3) and to the governor.

Barman, Mike

From: Petri, Tom
Sent: Monday, February 14, 2005 2:35 PM
To: LRB.Legal
Subject: Draft review: LRB 05-2075/1 Topic: Individual income tax checkoff for multiple sclerosis research

It has been requested by <Petri, Tom> that the following draft be jacketed for the SENATE:

Draft review: LRB 05-2075/1 Topic: Individual income tax checkoff for multiple sclerosis research



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-2075/1

MES:jld:rs

STMS RMR

2005 BILL

today

reger

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2 **relating to:** creating an individual income tax checkoff for multiple sclerosis
3 research.

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Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to fund multiple sclerosis research on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax check-off procedure, be sent to the National Multiple Sclerosis Society (NMSS). NMSS would then disburse

BILL

all of the money it receives from the checkoff to entities in Wisconsin that pledge to use the funds for multiple sclerosis research. Annually, NMSS will report to the legislature and the governor on what entities have received the proceeds of the checkoff and what research was conducted with such funds.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 20.566 (1) (hp) of the statutes is amended to read:

2 20.566 (1) (hp) *Administration of endangered resources; professional football*
3 *district; breast cancer research; multiple sclerosis research voluntary payments.* The
4 amounts in the schedule for the payment of all administrative costs, including data
5 processing costs, incurred in administering ss. 71.10 (5), (5e), ~~and (5f), and (5g)~~ and
6 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5)
7 (h) 5., (5e) (h) 4., ~~and (5f) (i), and (5g) (i)~~ and 71.30 (10) (i) shall be credited to this
8 appropriation.

9 **SECTION 2.** 71.10 (5g) of the statutes is created to read:

10 **71.10 (5g) MULTIPLE SCLEROSIS RESEARCH CHECKOFF.** (a) *Definitions.* In this
11 subsection:

12 1. “Department” means the department of revenue.

13 2. “Society” means the National Multiple Sclerosis Society.

14 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
15 income tax return who has a tax liability or is entitled to a tax refund may designate
16 on the return any amount of additional payment or any amount of a refund due that
17 individual for multiple sclerosis research.

BILL

1 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
2 individual shall remit in full the tax due and the amount designated on the return
3 for multiple sclerosis research the individual files a tax return.

4 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
5 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
6 (3) and (3m), the department shall deduct the amount designated on the return for
7 multiple sclerosis research from the amount of the refund.

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
9 to remit an amount equal to or in excess of the total of the actual tax due, after error
10 corrections, and the amount designated on the return for multiple sclerosis research:

11 1. The department shall reduce the designation for multiple sclerosis research
12 to reflect the amount remitted in excess of the actual tax due, after error corrections,
13 if the individual remitted an amount in excess of the actual tax due, after error
14 corrections, but less than the total of the actual tax due, after error corrections, and
15 the amount originally designated on the return for multiple sclerosis research.

16 2. The designation for multiple sclerosis research is void if the individual
17 remitted an amount equal to or less than the actual tax due, after error corrections.

18 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
19 equal or exceed the amount designated on the return for multiple sclerosis research,
20 after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections,
21 the department shall reduce the designation for multiple sclerosis research to reflect
22 the actual amount of the refund that the individual is otherwise owed, after crediting
23 under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

24 (e) *Conditions.* If an individual places any conditions on a designation for
25 multiple sclerosis research, the designation is void.

BILL

1 (f) *Void designation.* If a designation for multiple sclerosis research is void, the
2 department shall disregard the designation and determine amounts due, owed,
3 refunded, and received without regard to the void designation.

4 (g) *Tax return.* The secretary of revenue shall provide a place for the
5 designations under this subsection on the individual income tax return.

6 (h) *Certification of amounts.* Annually, on or before September 15, the
7 secretary of revenue shall certify to ~~multiple sclerosis research~~ ^{the society} the department of
8 administration and the state treasurer all of the following:

9 1. The total amount of the administrative costs, including data processing
10 costs, incurred by the department in administering this subsection during the
11 previous fiscal year.

12 2. The total amount received from all designations for multiple sclerosis
13 research made by taxpayers during the previous fiscal year.

14 3. The net amount remaining after the administrative costs, including data
15 processing costs, under subd. 1. are subtracted from the total received under subd.

16 2.

17 (i) *Appropriations, disbursement of funds to the society.* From the moneys
18 received from designations for multiple sclerosis research, an amount equal to the
19 sum of administrative expenses, including data processing costs, certified under par.
20 (h) 1. shall be deposited in the general fund and credited to the appropriation account
21 under s. 20.566 (1) (hp), and the net amount remaining that is certified under par.
22 (h) 3. shall be forwarded to the society, for disbursement under par. (k).

23 (j) *Amounts subject to refund.* Amounts designated for multiple sclerosis
24 research under this subsection are not subject to refund to the taxpayer unless the
25 taxpayer submits information to the satisfaction of the department, within 18

BILL

1 months after the date on which the taxes are due or the date on which the return is
2 filed, whichever is later, that the amount designated is clearly in error. Any refund
3 granted by the department under this paragraph shall be deducted from the moneys
4 received under this subsection in the fiscal year for which the refund is certified.

5 (k) *Disbursements by the society.* The society shall disburse all of the funds that
6 it receives under par. (i) to entities located in Wisconsin that conduct multiple
7 sclerosis research, and the entities that receive the funds shall pledge to the society
8 that they will use the money they receive solely for multiple sclerosis research
9 projects.

10 (L) *Report to legislature, governor.* Not later than the first day of the 12th
11 month beginning after the effective date of this paragraph [revisor inserts date],
12 and annually thereafter, the society shall prepare a report detailing the entities to
13 which the society distributed funds under par. (k), the amount of money each entity
14 received, and the multiple sclerosis research projects on which the money was spent.
15 The report shall be distributed to the appropriate standing committees of the
16 legislature in the manner provided under s. 13.172 (3) and to the governor.

SECTION 3. Initial applicability.

17
18 (1) This act first applies to taxable years beginning on January 1 of the year
19 in which this subsection takes effect, except that if this subsection takes effect after
20 July 31 this act first applies to taxable years beginning on January 1 of the year
21 following the year in which this subsection takes effect.

22 (END)

Shovers, Marc

From: Tormey, Jessica
Sent: Tuesday, March 15, 2005 2:32 PM
To: Shovers, Marc
Subject: FW: Emailing: 920HB4230LV

-----Original Message-----

From: Renee Vandlik [mailto:renee.vandlik@wisms.org]
Sent: Monday, March 14, 2005 1:45 PM
To: Tormey, Jessica
Subject: FW: Emailing: 920HB4230LV

Jessica; Here's the MS Amendment to the menu of "checkoffs" for Illinois, attached below. Also, a spread sheet of giving histories for check-offs in Illinois, and the web address for the Nat'l MS Society, II Chapter, which discusses in detail the MS Income Tax Check-Off for their state (and what programs/services) it funds. Thanks for passing this information on to your drafting attorney and getting us an Amendment to 2075/2. I'll be working on the speaking points for the Journal Sentinel. /s/Renee

http://www.nationalmssociety.org/mos/more_content/tax/why.htm

From: Angela Justice [mailto:Angela.Justice@ild.nmss.org]
Sent: Monday, March 14, 2005 1:30 PM
To: Renee Vandlik
Cc: Angela Justice
Subject: Emailing: 920HB4230LV

State of Illinois 92nd General Assembly Legislation

[[Search](#)] [[PDF text](#)] [[Legislation](#)]
[[Home](#)] [[Back](#)] [[Bottom](#)]

[[Introduced](#)]

[[Engrossed](#)]

[[Senate Amendment 001](#)]

92_HB4230enr

HB4230 Enrolled

LRB9210199SMsbB

1 AN ACT in relation to taxation.

03/15/2005

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Department of Human Services Act is
5 amended by adding Section 10-30 as follows:

6 (20 ILCS 1305/10-30 new)

7 Sec. 10-30. Grants for health related programs for
8 people with multiple sclerosis. Subject to appropriation, the
9 Department shall make grants to organizations that are
10 located in the State of Illinois for health-related programs
11 for people with multiple sclerosis from the Multiple
12 Sclerosis Assistance Fund, a special fund created in the
13 State treasury.

14 Section 10. The State Finance Act is amended by adding
15 Section 5.570 as follows:

16 (30 ILCS 105/5.570 new)

17 Sec. 5.570. The Multiple Sclerosis Assistance Fund.

18 Section 15. The Illinois Income Tax Act is amended by
19 changing Sections 509 and 510 and by adding Section 507X as
20 follows:

21 (35 ILCS 5/507X new)

22 Sec. 507X. The Multiple Sclerosis Assistance Fund
23 checkoff. Beginning with taxable years ending on or after
24 December 31, 2002, the Department shall print on its standard
25 individual income tax form a provision indicating that if the
26 taxpayer wishes to contribute to the Multiple Sclerosis
27 Assistance Fund, as authorized by this amendatory Act of the

HB4230 Enrolled

-2-

LRB9210199SMsbB

1 92nd General Assembly, he or she may do so by stating the
2 amount of the contribution (not less than \$1) on the return
3 and that the contribution will reduce the taxpayer's refund
4 or increase the amount of payment to accompany the return.
5 Failure to remit any amount of increased payment shall reduce
6 the contribution accordingly. This Section shall not apply to
7 any amended return.

8 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

9 (Text of Section before amendment by P.A. 92-84)

10 Sec. 509. Tax checkoff explanations. All individual
11 income tax return forms shall contain appropriate
12 explanations and spaces to enable the taxpayers to designate
13 contributions to the Child Abuse Prevention Fund, to the
14 Community Health Center Care Fund, to the Illinois Wildlife
15 Preservation Fund as required by the Illinois Non-Game
16 Wildlife Protection Act, to the Alzheimer's Disease Research
17 Fund as required by the Alzheimer's Disease Research Act, to
18 the Assistance to the Homeless Fund as required by this Act,
19 to the Heritage Preservation Fund as required by the Heritage
20 Preservation Act, to the Child Care Expansion Program Fund as
21 required by the Child Care Expansion Program Act, to the Ryan
22 White AIDS Victims Assistance Fund, to the Assistive
23 Technology for Persons with Disabilities Fund, to the
24 Domestic Violence Shelter and Service Fund, to the United

25 States Olympians Assistance Fund, to the Youth Drug Abuse
 26 Prevention Fund, to the Persian Gulf Conflict Veterans Fund,
 27 to the Literacy Advancement Fund, to the Ryan White Pediatric
 28 and Adult AIDS Fund, to the Illinois Special Olympics
 29 Checkoff Fund, to the Penny Severns Breast and Cervical
 30 Cancer Research Fund, to the Korean War Memorial Fund, to the
 31 Heart Disease Treatment and Prevention Fund, to the
 32 Hemophilia Treatment Fund, to the Mental Health Research
 33 Fund, to the Children's Cancer Fund, to the American Diabetes

HB4230 Enrolled

-3-

LRB9210199SMsbB

1 Association Fund, to the National World War II Memorial Fund,
 2 to the Prostate Cancer Research Fund, to the Korean War
 3 Veterans National Museum and Library Fund, the Multiple
 4 Sclerosis Assistance Fund, and to the Meals on Wheels Fund.
 5 Each form shall contain a statement that the contributions
 6 will reduce the taxpayer's refund or increase the amount of
 7 payment to accompany the return. Failure to remit any amount
 8 of increased payment shall reduce the contribution
 9 accordingly.

10 If, on October 1 of any year, the total contributions to
 11 any one of the funds made under this Section do not equal
 12 \$100,000 or more, the explanations and spaces for designating
 13 contributions to the fund shall be removed from the
 14 individual income tax return forms for the following and all
 15 subsequent years and all subsequent contributions to the fund
 16 shall be refunded to the taxpayer.

17 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
 18 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
 19 1-1-01; 92-198, eff. 8-1-01.)

20 (Text of Section after amendment by P.A. 92-84)

21 Sec. 509. Tax checkoff explanations. All individual
 22 income tax return forms shall contain appropriate
 23 explanations and spaces to enable the taxpayers to designate
 24 contributions to the Child Abuse Prevention Fund, to the
 25 Illinois Wildlife Preservation Fund as required by the
 26 Illinois Non-Game Wildlife Protection Act, to the Alzheimer's
 27 Disease Research Fund as required by the Alzheimer's Disease
 28 Research Act, to the Assistance to the Homeless Fund as
 29 required by this Act, to the Penny Severns Breast and
 30 Cervical Cancer Research Fund, to the National World War II
 31 Memorial Fund, and to the Prostate Cancer Research Fund, the
 32 Multiple Sclerosis Assistance Fund, and to the Korean War
 33 Veterans National Museum and Library Fund. Each form shall
 34 contain a statement that the contributions will reduce the

HB4230 Enrolled

-4-

LRB9210199SMsbB

1 taxpayer's refund or increase the amount of payment to
 2 accompany the return. Failure to remit any amount of
 3 increased payment shall reduce the contribution accordingly.

4 If, on October 1 of any year, the total contributions to
 5 any one of the funds made under this Section do not equal
 6 \$100,000 or more, the explanations and spaces for designating
 7 contributions to the fund shall be removed from the
 8 individual income tax return forms for the following and all
 9 subsequent years and all subsequent contributions to the fund
 10 shall be refunded to the taxpayer.

11 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
 12 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.

13 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; revised
14 9-12-01.)

15 (35 ILCS 5/510) (from Ch. 120, par. 5-510)
16 (Text of Section before amendment by P.A. 92-84)
17 Sec. 510. Determination of amounts contributed. The
18 Department shall determine the total amount contributed to
19 each of the following: the Child Abuse Prevention Fund, the
20 Illinois Wildlife Preservation Fund, the Community Health
21 Center Care Fund, the Assistance to the Homeless Fund, the
22 Alzheimer's Disease Research Fund, the Heritage Preservation
23 Fund, the Child Care Expansion Program Fund, the Ryan White
24 AIDS Victims Assistance Fund, the Assistive Technology for
25 Persons with Disabilities Fund, the Domestic Violence Shelter
26 and Service Fund, the United States Olympians Assistance
27 Fund, the Youth Drug Abuse Prevention Fund, the Persian Gulf
28 Conflict Veterans Fund, the Literacy Advancement Fund, the
29 Ryan White Pediatric and Adult AIDS Fund, the Illinois
30 Special Olympics Checkoff Fund, the Penny Severns Breast and
31 Cervical Cancer Research Fund, the Korean War Memorial Fund,
32 the Heart Disease Treatment and Prevention Fund, the
33 Hemophilia Treatment Fund, the Mental Health Research Fund,

HB4230 Enrolled

-5-

LRB9210199SMsbB

1 the Children's Cancer Fund, the American Diabetes
2 Association Fund, the National World War II Memorial Fund,
3 the Prostate Cancer Research Fund, the Korean War Veterans
4 National Museum and Library Fund, the Multiple Sclerosis
5 Assistance Fund, and the Meals on Wheels Fund; and shall
6 notify the State Comptroller and the State Treasurer of the
7 amounts to be transferred from the General Revenue Fund to
8 each fund, and upon receipt of such notification the State
9 Treasurer and Comptroller shall transfer the amounts.
10 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
11 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-198, eff.
12 8-1-01.)

13 (Text of Section after amendment by P.A. 92-84)
14 Sec. 510. Determination of amounts contributed. The
15 Department shall determine the total amount contributed to
16 each of the following: the Child Abuse Prevention Fund, the
17 Illinois Wildlife Preservation Fund, the Assistance to the
18 Homeless Fund, the Alzheimer's Disease Research Fund, the
19 Penny Severns Breast and Cervical Cancer Research Fund, the
20 National World War II Memorial Fund, ~~and~~ the Prostate Cancer
21 Research Fund, the Multiple Sclerosis Assistance Fund, and
22 the Korean War Veterans National Museum and Library Fund;
23 and shall notify the State Comptroller and the State
24 Treasurer of the amounts to be transferred from the General
25 Revenue Fund to each fund, and upon receipt of such
26 notification the State Treasurer and Comptroller shall
27 transfer the amounts.
28 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
29 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
30 92-198, eff. 8-1-01; revised 9-12-01.)

31 Section 95. No acceleration or delay. Where this Act
32 makes changes in a statute that is represented in this Act by

HB4230 Enrolled

-6-

LRB9210199SMsbB

1 text that is not yet or no longer in effect (for example, a
2 Section represented by multiple versions), the use of that
3 text does not accelerate or delay the taking effect of (i)
4 the changes made by this Act or (ii) provisions derived from
5 any other Public Act.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.

[[Top](#)]



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-2075/2

MES:jld:rs

3/18 per request

2005 SENATE BILL

3
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SOON
3/16

Regen

- 1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 71.10 (5g) of the statutes;
2 **relating to:** creating an individual income tax checkoff for multiple sclerosis
3 ~~research~~ *programs*

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax check-off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program. Similar checkoffs exist to provide payments to a breast cancer research program and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to fund multiple sclerosis research.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to fund multiple sclerosis ~~research~~ on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax check-off procedure, be sent to the National Multiple Sclerosis Society (NMSS). NMSS would then disburse

health-related
programs for
people with

SENATE BILL*health-related programs for people with
in Wisconsin*

all of the money it receives from the checkoff to entities in Wisconsin that pledge to use the funds for ~~multiple sclerosis research~~ *programs*. Annually, NMSS will report to the legislature and the governor on what entities have received the proceeds of the checkoff and what ~~research was conducted~~ *programs were supported* with such funds.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.566 (1) (hp) of the statutes is amended to read:

20.566 (1) (hp) *Administration of endangered resources; professional football district; breast cancer research; multiple sclerosis ~~research~~ ^{programs} voluntary payments.* The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), (5e), ~~and (5f), and (5g)~~ and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., ~~and (5f) (i), and (5g) (i)~~ and 71.30 (10) (i) shall be credited to this appropriation.

SECTION 2. 71.10 (5g) of the statutes is created to read:

71.10 ~~(5g)~~ ^{PROGRAMS} MULTIPLE SCLEROSIS ~~RESEARCH~~ CHECKOFF. (a) *Definitions.* In this subsection:

1. "Department" means the department of revenue.

2. "Society" means the National Multiple Sclerosis Society.

(b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate on the return any amount of additional payment or any amount of a refund due that individual for ~~multiple sclerosis research~~ *programs for people with*.

SENATE BILL

1 2. 'Designation added to tax owed.' If the individual owes any tax, the
2 individual shall remit in full the tax due and the amount designated on the return
3 for ^{programs for people with} multiple sclerosis ~~research~~ ^{when} the individual files a tax return.

4 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
5 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
6 (3) and (3m), the department shall deduct the amount designated on the return for
7 multiple sclerosis ~~research~~ from the amount of the refund.

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
9 to remit an amount equal to or in excess of the total of the actual tax due, after error
10 corrections, and the amount designated on the return for multiple sclerosis ~~research~~ ^①

11 1. The department shall reduce the designation for multiple sclerosis ~~research~~
12 to reflect the amount remitted in excess of the actual tax due, after error corrections,
13 if the individual remitted an amount in excess of the actual tax due, after error
14 corrections, but less than the total of the actual tax due, after error corrections, and
15 the amount originally designated on the return for multiple sclerosis ~~research~~ ^①

16 2. The designation for multiple sclerosis ~~research~~ is void if the individual
17 remitted an amount equal to or less than the actual tax due, after error corrections.

18 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
19 equal or exceed the amount designated on the return for multiple sclerosis ~~research~~ ^①
20 after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections,
21 the department shall reduce the designation for multiple sclerosis ~~research~~ to reflect
22 the actual amount of the refund that the individual is otherwise owed, after crediting
23 under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

24 (e) *Conditions.* If an individual places any conditions on a designation for
25 multiple sclerosis ~~research~~ the designation is void.



SENATE BILL

SECTION 2

1 (f) *Void designation.* If a designation for ^{programs for people with} multiple sclerosis ~~research~~ is void, the
2 department shall disregard the designation and determine amounts due, owed,
3 refunded, and received without regard to the void designation.

4 (g) *Tax return.* The secretary of revenue shall provide a place for the
5 designations under this subsection on the individual income tax return.

6 (h) *Certification of amounts.* Annually, on or before September 15, the
7 secretary of revenue shall certify to the society, the department of administration,
8 and the state treasurer all of the following:

9 1. The total amount of the administrative costs, including data processing
10 costs, incurred by the department in administering this subsection during the
11 previous fiscal year.

12 2. The total amount received from all designations for multiple sclerosis
13 ~~research~~ made by taxpayers during the previous fiscal year.

14 3. The net amount remaining after the administrative costs, including data
15 processing costs, under subd. 1. are subtracted from the total received under subd.

16 2.

17 (i) *Appropriations, disbursement of funds to the society.* From the moneys
18 received from designations for multiple sclerosis ~~research~~, an amount equal to the
19 sum of administrative expenses, including data processing costs, certified under par.

20 (h) 1. shall be deposited in the general fund and credited to the appropriation account
21 under s. 20.566 (1) (hp), and the net amount remaining that is certified under par.

22 (h) 3. shall be forwarded to the society, for disbursement under par. (k).

23 (j) *Amounts subject to refund.* Amounts designated for multiple sclerosis
24 ~~research~~ under this subsection are not subject to refund to the taxpayer unless the
25 taxpayer submits information to the satisfaction of the department, within 18

SENATE BILL

1 months after the date on which the taxes are due or the date on which the return is
2 filed, whichever is later, that the amount designated is clearly in error. Any refund
3 granted by the department under this paragraph shall be deducted from the moneys
4 received under this subsection in the fiscal year for which the refund is certified.

5 (k) *Disbursements by the society.* The society shall disburse all of the funds that
6 it receives under par. (i) to entities located in Wisconsin that ^{operate health-related programs} ~~conduct~~ multiple
7 sclerosis ^{research} ~~research~~ and the entities that receive the funds shall pledge to the society

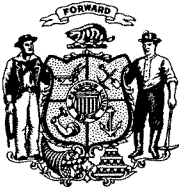
8 ~~that they will use the money they receive solely for multiple sclerosis research~~ ^{move}
9 ~~health-related projects~~ ^{programs for people with} ~~multiple sclerosis research~~ ^{in Wisconsin} ~~for people with~~

10 (L) *Report to legislature, governor.* Not later than the first day of the 12th
11 month beginning after the effective date of this paragraph [revisor inserts date],
12 and annually thereafter, the society shall prepare a report detailing the entities to
13 which the society distributed funds under par. (k), the amount of money each entity
14 received, and the ^{health-related} ~~multiple sclerosis research projects~~ ^{programs} on which the money was spent.
15 The report shall be distributed to the appropriate standing committees of the
16 legislature in the manner provided under s. 13.172 (3) and to the governor.

17 **SECTION 3. Initial applicability.**

18 (1) This act first applies to taxable years beginning on January 1 of the year
19 in which this subsection takes effect, except that if this subsection takes effect after
20 July 31 this act first applies to taxable years beginning on January 1 of the year
21 following the year in which this subsection takes effect.

22 (END)



State of Wisconsin
2005 - 2006 LEGISLATURE

4
LRB-2075/3
MES:jld&kjf:js

TODAY

2005 SENATE BILL

LPS
please fit
topic line
on request sheet

negotiated

1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 71.10 (5g) of the statutes;
2 relating to: creating an individual income tax checkoff for multiple sclerosis
3 programs.

programs

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax check-off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program. Similar checkoffs exist to provide payments to a breast cancer research program and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to fund multiple sclerosis research.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to fund health-related programs for people with multiple sclerosis on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax check-off procedure, be sent to the National Multiple Sclerosis Society (NMSS). NMSS would then disburse

SENATE BILL

all of the money it receives from the checkoff to entities in Wisconsin that pledge to use the funds for health-related programs for people with multiple sclerosis in Wisconsin. Annually, NMSS will report to the legislature and the governor on what entities have received the proceeds of the checkoff and what programs were supported with such funds.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 20.566 (1) (hp) of the statutes is amended to read:

2 20.566 (1) (hp) *Administration of endangered resources; professional football*
3 *district; breast cancer research; multiple sclerosis programs voluntary payments.*

4 The amounts in the schedule for the payment of all administrative costs, including
5 data processing costs, incurred in administering ss. 71.10 (5), (5e), ~~and (5f), and (5g)~~
6 and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10
7 (5) (h) 5., (5e) (h) 4., ~~and (5f) (i), and (5g) (i)~~ and 71.30 (10) (i) shall be credited to this
8 appropriation.

9 **SECTION 2.** 71.10 (5g) of the statutes is created to read:

10 71.10 (5g) MULTIPLE SCLEROSIS PROGRAMS CHECKOFF. (a) *Definitions.* In this
11 subsection:

12 1. “Department” means the department of revenue.

13 2. “Society” means the National Multiple Sclerosis Society.

14 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
15 income tax return who has a tax liability or is entitled to a tax refund may designate
16 on the return any amount of additional payment or any amount of a refund due that
17 individual for programs for people with multiple sclerosis.

SENATE BILL

1 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
2 individual shall remit in full the tax due and the amount designated on the return
3 for programs for people with multiple sclerosis when the individual files a tax return.

4 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
5 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
6 (3) and (3m), the department shall deduct the amount designated on the return for
7 programs for people with multiple sclerosis from the amount of the refund.

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
9 to remit an amount equal to or in excess of the total of the actual tax due, after error
10 corrections, and the amount designated on the return for programs for people with
11 multiple sclerosis:

12 1. The department shall reduce the designation for programs for people with
13 multiple sclerosis to reflect the amount remitted in excess of the actual tax due, after
14 error corrections, if the individual remitted an amount in excess of the actual tax due,
15 after error corrections, but less than the total of the actual tax due, after error
16 corrections, and the amount originally designated on the return for programs for
17 people with multiple sclerosis.

18 2. The designation for programs for people with multiple sclerosis is void if the
19 individual remitted an amount equal to or less than the actual tax due, after error
20 corrections.

21 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
22 equal or exceed the amount designated on the return for programs for people with
23 multiple sclerosis, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after
24 error corrections, the department shall reduce the designation for programs for
25 people with multiple sclerosis to reflect the actual amount of the refund that the

SENATE BILL**SECTION 2**

1 individual is otherwise owed, after crediting under ss. 71.75 (9) and 71.80 (3) and
2 (3m) and after error corrections.

3 (e) *Conditions.* If an individual places any conditions on a designation for
4 programs for people with multiple sclerosis, the designation is void.

5 (f) *Void designation.* If a designation for programs for people with multiple
6 sclerosis is void, the department shall disregard the designation and determine
7 amounts due, owed, refunded, and received without regard to the void designation.

8 (g) *Tax return.* The secretary of revenue shall provide a place for the
9 designations under this subsection on the individual income tax return.

10 (h) *Certification of amounts.* Annually, on or before September 15, the
11 secretary of revenue shall certify to the society, the department of administration,
12 and the state treasurer all of the following:

13 1. The total amount of the administrative costs, including data processing
14 costs, incurred by the department in administering this subsection during the
15 previous fiscal year.

16 2. The total amount received from all designations for programs for people with
17 multiple sclerosis made by taxpayers during the previous fiscal year.

18 3. The net amount remaining after the administrative costs, including data
19 processing costs, under subd. 1. are subtracted from the total received under subd.

20 2.

21 (i) *Appropriations, disbursement of funds to the society.* From the moneys
22 received from designations for programs for people with multiple sclerosis, an
23 amount equal to the sum of administrative expenses, including data processing
24 costs, certified under par. (h) 1. shall be deposited in the general fund and credited
25 to the appropriation account under s. 20.566 (1) (hp), and the net amount remaining

SENATE BILL

1 that is certified under par. (h) 3. shall be forwarded to the society, for disbursement
2 under par. (k).

3 (j) *Amounts subject to refund.* Amounts designated for programs for people
4 with multiple sclerosis under this subsection are not subject to refund to the taxpayer
5 unless the taxpayer submits information to the satisfaction of the department,
6 within 18 months after the date on which the taxes are due or the date on which the
7 return is filed, whichever is later, that the amount designated is clearly in error. Any
8 refund granted by the department under this paragraph shall be deducted from the
9 moneys received under this subsection in the fiscal year for which the refund is
10 certified.

11 (k) *Disbursements by the society.* The society shall disburse all of the funds that
12 it receives under par. (i) to entities located in Wisconsin that operate health-related
13 programs for people with multiple sclerosis, and the entities that receive the funds
14 shall pledge to the society that they will use the money they receive solely for
15 health-related programs for people with multiple sclerosis in Wisconsin.

16 (L) *Report to legislature, governor.* Not later than the first day of the 12th
17 month beginning after the effective date of this paragraph [revisor inserts date],
18 and annually thereafter, the society shall prepare a report detailing the entities to
19 which the society distributed funds under par. (k), the amount of money each entity
20 received, and the health-related multiple sclerosis programs on which the money
21 was spent. The report shall be distributed to the appropriate standing committees
22 of the legislature in the manner provided under s. 13.172 (3) and to the governor.

23 **SECTION 3. Initial applicability.**

24 (1) This act first applies to taxable years beginning on January 1 of the year
25 in which this subsection takes effect, except that if this subsection takes effect after

SENATE BILL

SECTION 3

1 July 31 this act first applies to taxable years beginning on January 1 of the year
2 following the year in which this subsection takes effect.

3 (END)